



December 22, 2010

Ms. Debra A. Howland
Executive Director and Secretary
Public Utilities Commission
State of New Hampshire
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Subject: New Hampshire Gas Corporation
DG 10-249: Cost of Gas Adjustment Monthly Reconciliation, December 2010

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,164, enclosed is an original copy of the monthly calculation of the projected -over/under collection for the 2010-2011 winter period.

The computations are based on actual costs and revenues through November and forecasts for the remainder of the period. The calculations show a projected under-collection through April 30, 2011 of \$102,212 and would necessitate a \$0.1252 increase to the current Cost of Gas Rate of \$1.6356, resulting in a revised COG Rate of \$1.7608 per therm. At this time, the Company elects to implement the revised rate of \$1.7608 per therm for the January 1st billing cycle.

Included in this package is an original copy of New Hampshire Gas Corporation's tariff page in compliance with the New Hampshire Public Utilities Commission's Order No. 25,164 – Order Approving Cost of Gas Rates and Other Charges, issued October 29, 2010.

Forty-sixth Revised Page 25 NHPUC No. 1 - Gas

This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective January 1, 2011.

This document is also being sent to Ms. Meredith Hatfield of the Office of Consumer Advocate in accordance with NHPUC rule 203.02 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope.

If you require further information, please contact me at (585) 771-4828.

Sincerely,

A handwritten signature in blue ink that reads "Brian R. Maloney". The signature is written in a cursive style with a large initial "B" and "M".

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure

cc: Meredith Hatfield, Office of Consumer Advocate